

# CAUTION:

This tax return must  
be filed electronically.

Paper versions of this return  
**will not** be accepted.

If you have questions about filing electronically,  
contact us at 617-887-6367.

See <https://www.mass.gov/info-details/dor-e-filing-and-payment-requirements> for further information about our electronic filing and payment requirements.



## Schedule U-CS Credits Shared from Other Members

For calendar year 2023 or taxable period beginning

2023 and ending

Name of member using credits

Federal identification number

Tax type

Financial institution  Business corporation

Type of corporation, if taking ITC

R&D  Manufacturer  Agriculture  Commercial fishing

Name of member whose credits are being used

Federal identification number

Name of principal reporting corporation

Federal identification number

Type of credit being claimed (choose one only):

- |  |   |   |   |  |
|--|---|---|---|--|
| <input type="radio"/> Vanpool            | <input type="radio"/> Research              | <input type="radio"/> Harbor Maintenance      | <input type="radio"/> Economic Opportunity Area                 | <input type="radio"/> Investment Tax     |
| <input type="radio"/> EDIP               | <input type="radio"/> Brownfields           | <input type="radio"/> Historic Rehabilitation | <input type="radio"/> Life Science (Jobs)                       | <input type="radio"/> Film Incentive     |
| <input type="radio"/> Low-Income Housing | <input type="radio"/> Medical Device        | <input type="radio"/> Life Science (RD)       | <input type="radio"/> Certified Housing Development             | <input type="radio"/> Life Science (FDA) |
| <input type="radio"/> Life Science (ITC) | <input type="radio"/> Veteran's Hiring      | <input type="radio"/> Community Investment    | <input type="radio"/> Low-Income Housing Donation               | <input type="radio"/> Apprentice         |
| <input type="radio"/> Vacant Store Front | <input type="radio"/> Cranberry Bog         | <input type="radio"/> Disability Employment   | <input type="radio"/> Offshore Wind Facility Capital Investment |  |
| <input type="radio"/> Offshore Wind Jobs | <input type="radio"/> National Guard Hiring |   |   |  |

- 1** Earliest period end date to which credits being shared relate . . . . . **1**
- 2** Enter the certificate number for the type of credit being claimed . . . . . **2**
- 3** Amount of credit being shared between these corporations for all years . . . . . **3**

E-File Only  
 Paper returns will not be accepted  
 See TIRs 16-9 and 21-9 for more information.